

OFFICE OF THE ADDITIONAL COMMISSIONER (L&J)
DEPARTMENT OF TRADE & TAXES
GOVERNMENT OF NCT OF DELHI
ROOM NO. 501, 5TH FLOOR VYAPAR BHAWAN NEW DELHI

F.NO. 5(4) Misc./L&J/2018-19/2271-76

Dated: 7/12/21

ORDER

Sub: Compliance of Section 34(2) of DVAT Act.

Ref: Order No. 5(4) Misc./L&J/2018-2019/2013-18 dated 12-10-2018, Order No. 5(4) Misc./L&J/2018-19/3202-06 dated 18-12-2020 and Order No. 5(4) Misc./L&J/2018-19/1781 dated 16-08-2021.

- 1) The issue related to compliance of Section 34(2) of DVAT Act which mandates that if any assessment is required to be made in consequence of, or give effect to, the decision of the Appellate Tribunal or court requiring re-assessment of the person, the same has to be completed within one year after the date of such decision.
- 2) Orders with regard to above have been issued from time to time directing the ward incharges to ensure strict compliance of the above provisions. However, despite repeated instructions, it is noticed that requisite action of the time bound disposal of such cases is not being taken up by the ward incharges.
- 3) Commissioner, VAT has taken a very serious note of the continued default on the part of the some of the ward incharges and has directed that if any default is noticed, henceforth, action may be initiated against the concerned officer for causing loss of Government revenue.
- 4) In this regard, all the assessing officers/ Ward incharges are directed to furnish a report, as per the enclosed format, with respect to their ward within 07 days through their zonal incharges. The zonal incharges are also requested to monitor the progress of disposal of such cases on weekly basis and submit a report in the same format to the L&J Branch every fortnight for onward submission to Commissioner (T&T). It is pertinent to mention here that the report of Zone- II & XII is still awaited. Therefore, we may request to concerned Zonal Incharge to send the requisite report to L&J Branch within 03 days. The report for first half of the month (Dates 1st to 15th) should reach the Commissioner (T&T) by 20th of the month and report for second half (Dates 16th to 30th) by 5th day of next month.

Encl: As above

Ramesh Kumar
AC (L&J)

F.No. 5(4) Misc./L&J/2018-19/2013-18 /2271-76

Dated: 7/12/21

To

1. All Ward Incharges through their Spl. Commissioners/Addl, Commissioners/Joint Commissioners.
2. All Zonal Incharges.
3. Assistant Commissioner HR, GNCTD.
4. Manager EDP for uploading on website.
5. All Legal Assistants.
6. Guard file.

Ramesh Kumar
AC (L&J)

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07/12/2021

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10/12/2021

Report regarding disposal of remand cases in compliance of
Section 34(2) of DVAT Act

Report for (Month) _____ (year) _____ Fortnight(1st or 2nd) _____

S. No.	Ward No.	Total Number of cases pending for disposal	Number of cases that have become time barred during period under report - (with details of cases as annexure)	Number of cases that could become time barred in next 30 days from the period of end of this report - (with details of such cases as annexure)

Zonal Incharge